

Attorney or Party Name, Address, Telephone & FAX Nos., State Bar No. & Email Address NEXUS BANKRUPTCY BENJAMIN HESTON (297798) 3090 Bristol Street #400 Costa Mesa, CA 92626 Tel: 949.312.1377 Fax: 949.288.2054 ben@nexusbk.com <input checked="" type="checkbox"/> Attorney for: Debtor	FOR COURT USE ONLY
UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA - RIVERSIDE DIVISION	
In re: TAUREAN E WRIGHT, Debtor(s).	CASE NO.: 6:25-bk-11843-SY CHAPTER: 13
	NOTICE OF OBJECTION TO CLAIM
	DATE: 07/15/2025 TIME: 1:30 pm COURTROOM: 302 PLACE: 3420 Twelfth Street Riverside, CA 92501

1. TO (specify claimant and claimant's counsel, if any): INTERNAL REVENUE SERVICE
2. NOTICE IS HEREBY GIVEN that the undersigned has filed an objection to your Proof of Claim (Claim # 1) filed in the above referenced case. The Objection to Claim seeks to alter your rights by disallowing, reducing or modifying the claim based upon the grounds set forth in the objection, a copy of which is attached hereto and served herewith.
3. **Deadline for Opposition Papers:** You must file and serve a response to the Objection to Claim not later than 14 days prior to the hearing date set forth above.

IF YOU FAIL TO TIMELY RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED IN THE OBJECTION WITHOUT FURTHER NOTICE OR HEARING.

Date: 06/09/2025

Nexus Bankruptcy
Printed name of law firm

/s/Benjamin Heston
Signature

Date Notice Mailed: 06/10/2025

Benjamin Heston
Printed name of attorney for objector

This form is mandatory. It has been approved for use in the United States Bankruptcy Court for the Central District of California.

NEXUS BANKRUPTCY
BENJAMIN HESTON (297798)
3090 Bristol Street #400
Costa Mesa, CA 92626
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ben@nexusbk.com

Attorney for Debtor

UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
RIVERSIDE DIVISION

In re:

TAUREAN E WRIGHT,

Debtor.

Case No: 6:25-bk-11843-SY

Chapter 13

**NOTICE OF HEARING AND OBJECTION
TO CLAIM OF THE INTERNAL
REVENUE SERVICE (Claim 1)**

Hearing:

Date: July 15, 2025

Time: 1:30 PM

Courtroom: 302

PLEASE TAKE NOTICE that on July 15, 2025, at 1:30 p.m. in Courtroom 302 of the above-entitled Court, the Debtor, Taurean Wright, will and hereby does object to Proof of Claim No. 1 filed by the Internal Revenue Service.

PLEASE TAKE FURTHER NOTICE that pursuant to Local Bankruptcy Rule 9013-1(g), the court may grant the relief requested in the attached Objection without a hearing if you do not file and serve a written opposition and request for a hearing. Any written opposition to the attached Objection must be filed with the Clerk of the Bankruptcy Court and served on the undersigned no later than fourteen (14) days prior to the hearing date noted above. If you fail to file a timely opposition, the Court may treat such failure as a consent to the granting of the motion.

I. INTRODUCTION

Debtor Taurean Wright ("Debtor") hereby objects to Proof of Claim No. 1 ("Claim") filed by the Internal Revenue Service ("IRS"). The Claim asserts a priority tax liability of \$15,353.61, which is based on an estimated 2024 tax liability due to the fact that Debtor had not yet filed his 2024 tax return at the time this case was filed. The Debtor has since filed his 2024 tax return, which shows no tax is owed and that a refund is due. Because the actual filed return supersedes the IRS's estimate, the Claim should be disallowed.

II. FACTUAL BACKGROUND

On March 31, 2025, the IRS filed the Claim based on an estimated tax liability for the 2024 tax year. A copy of the Proof of Claim is attached as Exhibit A.

At the time, the Debtor had not yet filed his 2024 Income Tax Return. The Debtor subsequently filed his 2024 tax return, which established that no taxes were owed and that he was entitled to a refund. A copy of the filed return is attached as Exhibit B.

Debtor's counsel emailed a copy of the filed tax return to the IRS agent who filed the Claim. The IRS agent acknowledged receipt and stated the Claim would be withdrawn, though the process could take four to six weeks. A copy of this email is attached as Exhibit C.

III. LEGAL ARGUMENT

Under 11 U.S.C. § 502(b)(1), a claim that is unenforceable against the debtor must be disallowed. While a proof of claim is presumptively valid, an objecting party may rebut it with evidence, which shifts the burden of proof to the claimant. See *Lundell v. Anchor Constr. Specialists, Inc. (In re Lundell)*, 223 F.3d 1035, 1041 (9th Cir. 2000).

Here, the Debtor has rebutted the IRS's estimated Claim with definitive evidence which demonstrates no tax is due. The burden shifts to the IRS to prove its claim.

IV. CONCLUSION

For the foregoing reasons, the Debtor respectfully requests the Court sustain this objection and disallow Proof of Claim No. 1 in its entirety.

Date: June 9, 2025

/s/Benjamin Heston

BENJAMIN HESTON

Attorney for Debtor

EXHIBIT A

Fill in this information to identify the case:

Debtor 1 TAUREAN E WRIGHT

Debtor 2 _____
(Spouse, if filing)

United States Bankruptcy Court for the: CENTRAL District of CALIFORNIA
(State)

Case number 6:25-BK-11843-SY

Official Form 410
Proof of Claim

12/24

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. **Do not send original documents;** they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	Department of Treasury - Internal Revenue Service Name of the current creditor (the person or entity to be paid for this claim) Creditor Number : <u>42395999</u> Other names the creditor used with the debtor _____	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Where should notices to the creditor be sent?	Where should payments to the creditor be sent? (if different)
	Internal Revenue Service Name P.O. Box 7346 Number Street Philadelphia PA 19101-7346 City State ZIP Code Contact phone <u>1-800-973-0424</u> Contact email _____ Uniform claim identifier (if you use one): _____	Internal Revenue Service Name P.O. Box 7317 Number Street Philadelphia PA 19101-7317 City State ZIP Code Contact phone <u>1-800-973-0424</u> Contact email _____
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on _____ MM / DD / YYYY	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. **Do you have any number you use to identify the debtor?** ☐ No
☒ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: See Attachment

7. **How much is the claim?** \$ 15,353.61. **Does this amount include interest or other charges?**
☐ No
☒ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. **What is the basis of the claim?** Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.
Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).
Limit disclosing information that is entitled to privacy, such as health care information.

Taxes

9. **Is all or part of the claim secured?** ☒ No
☐ Yes. The claim is secured by a lien on property.
Nature of property:
☐ Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.
☐ Motor vehicle
☐ Other. Describe: _____

Basis for perfection: _____
Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)

Value of property: \$ _____
Amount of the claim that is secured: \$ _____
Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)

Amount necessary to cure any default as of the date of the petition: \$ _____

Annual Interest Rate (when case was filed) _____ %
☐ Fixed
☐ Variable

10. **Is this claim based on a lease?** ☒ No
☐ Yes. **Amount necessary to cure any default as of the date of the petition.** \$ _____

11. **Is this claim subject to a right of setoff?** ☐ No
☒ Yes. Identify the property: See attachment

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

☐ No

☒ Yes. Check one:

Amount entitled to priority

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

\$ _____

☐ Up to \$3,350* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

\$ _____

☐ Wages, salaries, or commissions (up to \$15,150*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

\$ _____

☒ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

\$ 15,353.61

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

\$ _____

☐ Other. Specify subsection of 11 U.S.C. § 507(a)(____) that applies.

\$ _____

* Amounts are subject to adjustment on 04/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(3) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☒ I am the creditor.

☐ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 03/29/2025
MM / DD / YYYY

/s/ DILLON BRUMFIELD

Signature

Print the name of the person who is completing and signing this claim:

Name	DILLON	BRUMFIELD
	First name	Middle name Last name
Title	Bankruptcy Specialist	
Company	Internal Revenue Service	
	Identify the corporate servicer as the company if the authorized agent is a servicer.	
Address	Insolvency Group 7 333 W Broadway, M/S 2277	
	Number	Street
	San Diego	CA 92101-3805
	City	State ZIP Code
Contact phone	619-615-9070	Email Dillon.J.Brumfield@irs.gov

Proof of Claim for Internal Revenue Taxes



Form 410
Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: TAUREAN E WRIGHT
107 CACHANILLA CT
PALM DESERT, CA 92260-3159

Case Number
6:25-BK-11843-SY

Type of Bankruptcy Case
CHAPTER 13

Date of Petition
03/25/2025

The United States has the right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims

under section 507(a)(8) of the Bankruptcy Code

Taxpayer ID

<i>Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XXX-XX-1699	INCOME	12/31/2024	1 1-ESTIMATED-SEE NOTE	\$15,353.61	\$0.00
				\$15,353.61	\$0.00

Total Amount of Unsecured Priority Claims:

\$15,353.61

1 LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.

EXHIBIT B

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	2,581.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	2,581.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	2,581.
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	2,581.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	0.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	0.
24	Add lines 22 and 23. This is your total tax	24	0.	

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	1,192.
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	1,192.
	26	2024 estimated tax payments and amount applied from 2023 return	26	
	27	Earned income credit (EIC)	27	2,579.
	28	Additional child tax credit from Schedule 8812	28	3,419.
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31		
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	5,998.	
33	Add lines 25d, 26, and 32. These are your total payments	33	7,190.	

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	7,190.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	7,190.
	b	Routing number <u>1 2 2 0 0 0 2 4 7</u> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number <u>6 8 3 6 1 1 3 0 9 9</u>		
	36	Amount of line 34 you want applied to your 2025 estimated tax	36	

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	
	38	Estimated tax penalty (see instructions)	38	

Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> Yes . Complete below. <input checked="" type="checkbox"/> No		
	Designee's name	Phone no.	Personal identification number (PIN) <input type="text"/>

Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
	Phone no. (760) 442-7799	Email address		

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
	Firm's name	Self-Prepared			Phone no.
	Firm's address				Firm's EIN

EXHIBIT C



Ben Heston <ben@nexusbk.com>

[EXT] 6:25-bk-11843-SY

1 message

Brumfield Dillon J <Dillon.J.Brumfield@irs.gov>
To: "ben@nexusbk.com" <ben@nexusbk.com>

Tue, May 27, 2025 at 2:10 PM

Good afternoon:

The return has not posted to the IRS internal record. I am happy to amend the claim if the debtor or your office can provide me with a signed copy of the debtor's tax return.

If the debtor filed the missing return, I can amend the claim as soon as the return is assessed. This can take 4-8 weeks from the date of filing.

Thank you,

Dillon J Brumfield

Bankruptcy Specialist 2799-6714

619-615-9070

Efax: (855) 311-9045

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:

3090 Bristol Street #400
Costa Mesa, CA 92626

A true and correct copy of the foregoing document entitled: **NOTICE OF OBJECTION TO CLAIM** will be served or was served **(a)** on the judge in chambers in the form and manner required by LBR 5005-2(d); and **(b)** in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On *(date)* 06/09/2025, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

☒ Service information continued on attached page

2. SERVED BY UNITED STATES MAIL:

On *(date)* 06/09/2025, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Internal Revenue Service
Centralized Insolvency Operation
PO Box 7346
Philadelphia, PA 19101-7346

☐ Service information continued on attached page

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL *(state method for each person or entity served)*: Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on *(date)* _____, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

<u>06/09/2025</u>	<u>Benjamin Heston</u>	<u>/s/Benjamin Heston</u>
<i>Date</i>	<i>Printed Name</i>	<i>Signature</i>